

Nassau County Clerk of the Circuit Court and Comptroller

Job Description

Job Title	Department	Status	Reports to (Title):
Internal Auditor	Compliance	Exempt	Chief Deputy Compliance / Accountability

Purpose of Job:

Assists in the review and appraisal of Clerk and Board of County Commissioners operations to determine the adequacy of internal controls, compliance with laws, rules and regulations, and to assure the reliability, accuracy and completeness of records. Under limited supervision, the Internal Auditor will be responsible for conducting audits, reviews, consulting engagements, and special projects for the Clerk. These duties relate to but are not limited to, decision support and management for the Clerk of the Circuit Court and Comptroller.

Main Duties and Responsibilities:

1. Helps to ensure that Clerk and Board of County Commissioner (“BOCC”) operations comply with Florida Statutes, Federal laws, ordinances, and policies and procedures.
2. Plans and conducts audit assignments in a manner consistent with auditing standards, including generally accepted auditing standards (issued by the Comptroller General of the United States) and the *International Standards for the Professional Practice of Internal Auditing* (issued by the Institute of Internal Auditors).
3. Analyzes, evaluates, and reports on established policies, procedures, and internal controls to assess the reliability of financial and management information presented; makes recommendations for improvement to assure accountability, transparency, and the safeguarding of public assets.
4. Assists in the development of a periodic risk assessment and the annual audit plan of Clerk and County operations; identifies specific risks, audit areas, objectives, and priorities.
5. Collects necessary data through interviews, observations, and other appropriate research methods.
6. Analyzes supporting evidence to draw logical conclusions and develop appropriate findings, corrective actions, and recommendations.
7. Prepares complete and accurate documentation of work performed.
8. Prepares comprehensive written audit and investigative reports based on findings and observations.
9. Conducts periodic cash counts, appraisals, investigations, and reviews.

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10. Assists and supports the Clerk at public and professional meetings, including BOCC meetings, as well as scheduled and unscheduled meetings with BOCC departments, outside agencies, consultants, citizen groups, and vendors. These meetings may occur day or night.
11. Assists in audit follow-up procedures and monitoring activities to determine the implementation of corrective actions and recommendations.
12. Consults with management and staff to review operations and activities, review and resolve problems, receive advice and direction, and provide recommendations.
13. Maintains confidentiality of information learned or acquired as part of the position, which, if disclosed, might have an adverse internal effect or objectionable outside result.
14. All other tasks and/or duties as required by the Clerk or Chief of Operations.

Discretion and Judgment Decisions:

Incumbent has the authority to make significant choices and decisions without specific guidance or direction from supervisor.

Mistakes and probable errors in judgment are major, involving expenditure for equipment or serious loss of community goodwill through the preparation and presentation of data upon which top management bases important decisions.

Broad objectives are outlined. Work is judged primarily on overall results with a wide choice in selection, development, and coordination of methods. Frequently develops methods to achieve desired results.

This position involves full access to reports, records, plans, and programs where utmost integrity is required to safeguard the Clerk's interests.

Knowledge, Skills, and Abilities:

Education:

- A Bachelor's degree or higher from an accredited college or university in accounting, finance, business, economics, public administration, or related field required.
- Professional certification in one or more of the following is preferred: Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Inspector General Auditor (CIGA), Certified Inspector General Investigator (CIGI), Certified Fraud Examiner (CFE), or other related certification.
- Certified Internal Audit (CIA) certificate is desired at the time of hire but shall be obtained within an agreed-upon time frame following the official date of hire.

Skills:

- Must have three (3) to five (5) years of auditing experience.
- Must have a minimum of one (1) year of experience in government auditing.
- Must have ability to apply current auditing and investigatory standards and management principals to policies, practices, and systems to evaluate compliance.

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- Effectively communicate with auditees to accomplish audit objectives and present audit findings in a clear, concise, accurate, and objective manner through audit reports and oral presentations.
- Proficiency in application software, including the development of customized spreadsheets, use of databases, and word processing.
- Must have ability to plan, organize, and control activities.
- Ability to work independently with limited supervision.
- Must have ability to solve complex problems and work with others to accomplish common goals.
- Must be able to establish, maintain, and prepare complex records and reports on a timely basis.
- Must be able to research information and analyze data to arrive at valid conclusions, recommendations, and plans of action.
- Ability to interview and conduct interrogations and investigations.
- Ability to research and understand statutes, policies, and manuals to ensure compliance in the areas of governmental accounting.
- Must be able to comprehend, speak, and write the English language.

Knowledge:

- Must have a working knowledge of the principles and practices of governmental accounting, auditing, and financial reporting.
- Must have an understanding of internal accounting and management control concepts and the ability to apply the concepts to audit situations.
- Must have proficiency in Microsoft Office and other software programs for analyzing, supporting, and reporting at an advanced level.
- Preferred to have a familiarity with Florida statutes, rules, regulations, principles, and procedures pertaining to governmental accounting, budgeting, and the fiscal operations of a Board of County Commissioners and/or Clerk of the Circuit Court and Comptroller's Office.

Internal/External Contacts:

- Regularly interacts with the public when dealing with compliance information under the directive of the Clerk.
- Regularly interacts with Clerk staff at all levels (Executive, Directors, Supervisors, Clerk staff, etc.) when retrieving information for compliance purposes.
- Regularly interacts with governmental officials and financial services departments when dealing with compliance information under the directive of the Clerk.

Working Conditions:

- Work is performed in a normal office environment with little or no exposure to hazards.
- Work requires some travel to conferences, governmental offices, etc.
- Work is performed exerting up to 25 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects.

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- Work requires sitting, basic keyboarding, or other repetitive motions approximately 50 percent of the time.
- Work requires bending, standing, stooping, and reaching while retrieving and reorganizing files, etc.
- Work requires regularly seeing, talking and hearing while answering phones, auditing paperwork, etc.

Conclusion:

1. A review of this description has separated the marginal functions of the position that are incidental to the performance of fundamental job duties. All main duties and requirements are essential job functions.
2. All requirements are subject to possible modification to reasonably accommodate individuals with disabilities.
3. All job requirements are subject to possible modification by the Nassau County Clerk of Court and Comptroller as deemed necessary.
4. Some requirements may exclude individuals who pose a direct threat or significant risk to the health and safety of themselves, other employees, or other customers.
5. This job description in no way states or implies that these are the only duties to be performed by the employee occupying this position. Employees will be required to follow any other job-related instructions and to perform any other job-related duties requested by their supervisor or upper management.
6. This document does not create an employment contract, implied or otherwise, other than an "at-will" employment relationship.

Employee Signature:

Date:

(Print Name Here)

Supervisor's Signature:

Date:

(Print Name Here)

Human Resources:

Date:

(Print Name Here)

NASSAU COUNTY CLERK OF THE CIRCUIT COURT IS AN EQUAL OPPORTUNITY EMPLOYER